DESK OPERATING PROCEDURE   094
CFO/CIVIL REPORTS DIVISION
28 FEBRUARY 2003

CIVIL WORKS FUNDS
RECONCILING INTRAGOVERNMENTAL REVENUE

Federal agencies are required to reconcile intragovernmental transactions (transactions with other Federal agencies) on a quarterly basis.

Detailed data relating to intragovernmental transactions is extracted from the CEFMS databases through development and execution of a variety of SQL's. Extracted data includes the customer/vendor name, address, customer order number/MIPR number, debtor class code, source of financing department code, source of financing appropriation symbol, source of financing limitation, and balance. The detailed data in the subsidiary records that is extracted is summarized and reconciled to the account balance in the general ledger. Source of financing data for DOD appropriations is then mapped to the Trading Partner Entity Code that has been assigned by DFAS. Source of financing data for other Federal agencies is mapped to the Treasury Index code assigned to that agency.

Both the buyer-side and the seller-side data must be reconciled for Civil Works reporting because USACE has received a buyer-side waiver from OSD.

Buyer-side data includes: accounts payable and expenses.

Seller-side data includes: accounts receivables and revenue.

This SOP addresses the procedure for retrieving and reconciling revenue data.

1. Log on to RMF22 and run the query *revenue.sql*.

    This query pulls the detailed transactions (subsidiary records) updating revenue from DOD and other Federal agencies where customer orders have been received. GLAC accounts that are pulled are:

    > 5100.43 and 5200.43 (DOD) and
    > 5100.44 and 5200.44 (other Federal Agencies)

    Make sure that the account period reflected in the query is updated each quarter to reflect the proper account period.

2. Capture the results of the query from the *.log* file and import them into EXCEL.

3. Create a pivot table on approp_symbol and general ledger account code (GLAC) balance.

4. Log on to Signaterm, CPC25 and run the query *gltbbal_rev.sql*

   This query pulls the GLAC balances reflected in the revenue accounts for revenue received from DOD and other Federal agencies.

   Enter the account period that is the ending account period for the quarter that is being reported. E.g., if you're reconciling revenues as of March 2003, enter 200303 as the account period.

   The first prompt for account period pulls the GLAC balances for the Civil Works appropriations.

   The second prompt for account period pulls the GLAC balances for the Revolving Fund.

5. Capture the results of the query and import the GLAC balances into EXCEL.

   When you create your general ledger file, copy that data into the spreadsheet that you saved for the subsidiary records by inserting a new worksheet into the saved file and copying the general ledger trial balance data into onto that page. That way, you have the general ledger account balances and the subsidiary records stored in one file.

6. Create a pivot table on the approp_symbol and GLAC account.

7. Compare the subsidiary totals with the GLAC balance totals.

8. Reconcile the differences between the subsidiary and GLAC balance.

   a. Create additional pivot tables or modify the existing ones to include the FOA code.

   b. Determine which FOA Codes have differences.

   c. Log into that FOA's CEFMS database.

   d. Sometimes, you can readily find the records that are causing the difference by running the query called *debtbill.sql* or the query called *collections.sql*. These queries pull transactions that are NOT linked to a customer order.

   e. If *debtbill.sql* and *collections.sql* fail to produce the records necessary to reconcile the difference, run *glfy03.sql*.

      i. Enter the GLAC account balance when prompted.

      ii.   Transaction totals by account phase code will be pulled.

      iii.   Identify the transaction register where the difference can be found.

      iv.   Write a query to pull the data for the detailed transaction on the appropriately identified transaction register.

      v.   Adjust the EXCEL spreadsheet accordingly.

      vi.   Prepare manual JV's using the JV worksheet to document any adjustment that is required to reconcile the total subsidiary account balance to the general ledger account balance.

9.   After reconciling between the GLAC balance and the subsidiary account records, visually verify that the debtor name is proper with the assigned debtor class code and source appropriation data.

Prepare manual JV's using the JV worksheet to document any adjustment that is required to ensure that the debtor's are updating the correct general ledger account. If source appropriation data is missing and the debtor is another Federal agency, either GN or NC, reclassify as OC (within Corps). If the source appropriation data is missing and the debtor is Public, reclassify as PB and be sure to include the adjustment when preparing the Treasury Report on Receivables (formerly, the Schedule 9 report).

10. If the activity is a NAFI (nonappropriated fund activity), it should be coded as public. NAFI activities include but are not limited to:

MWR
USDA Graduate School
Community Club
Commissary
Base Exchange
Federal Executive Board
State and Local Municipalities
Federal Reserve Bank
Foreign Military Sales (if the source appropriation symbol is 8442)

11. After reconciling between the adjusted subsidiary records and the GLAC balances, you are ready to identify the federal trading partner entity codes.

    a.   Create a pivot table on the adjusted subsidiary records using the source appropriation data.

      i.   If the trading partner is DOD include:

         (a)   Source appropriation department code

(b) Source appropriation symbol

(c) Source appropriation limitation

ii. If the trading partner is another Federal agency include:

(a) Source appropriation department code

12. Code the revenue to the DDRS Trading Partner Import Sheets to be uploaded into DDRS.

13. Provide your supervisor with the JV worksheets and supporting documentation for review and approval.

14. Record approved JV's in CEEMIS.

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